IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

W.P. No. 894(M/B) 2003

M/s Windlas Biotech Ltd.
40/1, Mohabewala Industrial Area,
Dehradun …….. Petitioner

Versus

Union of India,
Through The Finance Secretary,
Customs & Central Excise,
Ministry of Finance, New Delhi
and others. …….. Respondents

Mr. Pulak Raj Mullick, Advocate for the petitioner.
Mr. G.S.Bisht, Advocate for the respondents.

Coram: Hon. S.H.Kapadia, C.J.
Hon. Rajesh Tandon, J.

Dated: 23.09.2003:

PC:

The petitioner is a limited company engaged in the manufacture of life saving drug, namely, tranexamic acid, which is the form of injuction and tablet. According to the petitioner, the tranexamic acid is covered by Notification dated 1.3.2003. This contention of the petitioner is not accepted by the department. However, till date the Deputy Commissioner of Central Excise, Dehradun has not decided the matter despite several representation made by the petitioner, who claims exemption in the above notification.

The petitioner has an alternate remedy provided the Deputy Commissioner Central Excise decides the matter. Till date, the matter has not been decided. The petitioner, therefore, faces prejudice.

Without going into the merits of the claim, we direct the Deputy Commissioner, Central Excise to decide the petitioner's claim for exemptions under the above notification within a period of four weeks from today so that the petitioner can exhaust alternate remedy in accordance with law.

The petitioner claims exemption both qua bulk drugs as well as formulations solid by them. This point needs to be decided by the competent authority.

Accordingly, the writ petition is disposed of.

(Rajesh Tandon, J.) **(S.H. Kapadia, C.J.)**

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